

**REMARKS**

Claims 1-9 are all the claims pending in the application. The Reply and amendment to the claims submitted on August 10, 2007 and denied entry by the Examiner now is entered on the basis of the accompanying RCE. In addition, Applicants note that in the Advisory Action dated August 15, 2007, the Examiner comments that the proposed amendment raises a New Matter issue, "there being no basis in the original disclosure for an amorphous protection layer underlayer reducing grain size."

With respect to the issue of new matter, Applicants respectfully submit that the phrase recited in claim 1, i.e., "the protection layer serves to reduce a grain size of an underlayer to be formed on the disk substrate, the underlayer controlling grain and orientation of a perpendicular magnetic recording layer to be formed on the underlayer" is clearly supported by the description of page 6, line 23-28 in the instant specification.

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,

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